

YEAR

CALIFORNIA FORM

2008

**Foreign Partner or Member Quarterly  
Withholding Remittance Statement**

592-A

To be filed by the Withholding Agent.

Taxable year: Beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Installment 1 Due by the 15th day of 4th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent \_\_\_\_\_

☐ SSN or ITIN ☐ FEIN

Address (including suite, room, PO Box, or PMB no.) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact person \_\_\_\_\_ Phone \_\_\_\_\_

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2008 Form 592-A" on it.  
Mail this voucher and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment

For Privacy Notice, get form FTB 1131.

7091083

Form 592-A 2007

DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE

YEAR

CALIFORNIA FORM

2008

**Foreign Partner or Member Quarterly  
Withholding Remittance Statement**

592-A

To be filed by the Withholding Agent.

Taxable year: Beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Installment 2 Due by the 15th day of 6th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent \_\_\_\_\_

☐ SSN or ITIN ☐ FEIN

Address (including suite, room, PO Box, or PMB no.) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact person \_\_\_\_\_ Phone \_\_\_\_\_

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2008 Form 592-A" on it.  
Mail this voucher and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment

For Privacy Notice, get form FTB 1131.

7091083

Form 592-A 2007

DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE

YEAR

CALIFORNIA FORM

2008

**Foreign Partner or Member Quarterly  
Withholding Remittance Statement**

592-A

To be filed by the Withholding Agent.

Taxable year: Beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Installment 3 Due by the 15th day of 9th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent \_\_\_\_\_

☐ SSN or ITIN ☐ FEIN

Address (including suite, room, PO Box, or PMB no.) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact person \_\_\_\_\_ Phone \_\_\_\_\_

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2008 Form 592-A" on it.  
Mail this voucher and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment

For Privacy Notice, get form FTB 1131.

7091083

Form 592-A 2007

~~Voucher~~ at bottom of page.

✂ DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE ✂

YEAR

2008

# Foreign Partner or Member Quarterly Withholding Remittance Statement

CALIFORNIA FORM

592-A

To be filed by the Withholding Agent.

Taxable year: Beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

**Installment 4** Due by the 15th day of 12th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent

☐ SSN or ITIN ☐ FEIN

Address (including suite, room, PO Box, or PMB no.)

City

State ZIP Code

Contact person

Phone

( )

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2008 Form 592-A" on it.  
Mail this voucher and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment

For Privacy Notice, get form FTB 1131.

7091083

Form 592-A 2007

# Instructions for Form 592-A

## Foreign Partner or Member Quarterly Withholding Remittance Statement

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

### What's New

Beginning January 1, 2008, partnership or limited liability company (LLC) withholding on foreign partners or members is remitted to the Franchise Tax Board (FTB) with Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement.

**Round Cents To Dollars** – Beginning with the 2007 tax forms, round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents. This change helps process your returns quickly and accurately.

### General Information

Any partnership or LLC making income or gain distributions allocable under Internal Revenue Code (IRC) Section 704 to foreign (non-U.S.) partners or members, must withhold tax from such payments. File Form 592-A to remit the amount withheld to the FTB, and provide completed Forms 592-B to the payees.

### Purpose

Use Form 592-A, to remit withholding payments to the FTB made during the year on partnership or LLC income or gain allocable under IRC Section 704 to foreign (non-U.S.) partners or members.

### Withholding Rates

Withholding is required on payments made to nonresidents for income received from California sources, California Revenue and Tax Code (R&TC) Section 18662. For foreign partners or members, the withholding rate is the maximum California tax rate applicable to the partner (corporations 8.84%, banks 10.84%, foreign partners 9.3% that are not corporations or banks).

### Waivers

There is no provision in the law to allow waivers or reduced withholding to foreign partners.

If the distribution from a partnership or LLC is determined to be a return of capital or does not represent taxable income for the current or prior years, no withholding is required. Although a waiver is not required in these situations, the partnership or LLC may be subject to the penalty for failing to withhold if, at audit, the FTB determines that the distribution represented taxable income.

### Interest and Penalties

The law provides for interest and penalties on late payments of withholding. Interest is computed from the due date of the withholding to the date paid.

- Failure to timely withhold may result in the withholding agent being personally liable for the amount of tax that should have been withheld and for interest and penalties.
- Failure to provide Forms 592-B to the payees may result in penalties up to \$100 per Form 592-B.

### When and Where to File

Payments with Form 592-A are due quarterly to the FTB on the 15th day of the 4th, 6th, 9th, and 12th months of the partnership's or LLC's taxable year. Make your check or money order payable to: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2008 Form 592-A" on it. Send withholding payments and Form 592-A to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

### How to Complete Form FTB 592-A

Enter all the information requested on the remittance statement.

Enter the beginning and ending dates of the partnership's or LLC's taxable year. The year at the top of the form should be the same as the taxable year ending date.

To ensure timely and proper application of the withholding payment to the withholding agent's account, enter the social security number (SSN) or individual taxpayer identification number (ITIN), or federal employer identification number (FEIN) of the partnership or LLC in the spaces provided. Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Enter the payment amount that represents withholding on partnership or LLC income or gain allocable under IRC Section 704 to foreign (non-U.S.) partners or members. If you have withholding for domestic and foreign partners or members, you can use the Installment Payment Worksheet that follows these instructions to figure the required installment payment amounts of withholding for foreign partners. For more information about withholding on foreign partners, get FTB Pub.1017, Nonresident Withholding Guidelines.

Do not report tax withheld on domestic nonresident partners on Form 592-A. For more information regarding reporting tax withheld on domestic nonresident partners, see Form 592, Quarterly Nonresident Withholding Statement.

### Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance's automated telephone service at: (888) 792-4900 (toll-free) or (916) 845-4900 (not toll-free).

OR write to:

WITHHOLDING SERVICES AND COMPLIANCE  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

You can download, view, and print California tax forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

For information on requirements to file a California tax return or to get forms, call:

From within the United States . . . . . (800) 852-5711  
From outside the United States . . . . . (916) 845-6500 (not toll-free)

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

### Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD . . . . . (800) 822-6268

### Asistencia Telefonica y en el Internet

Dentro de los Estados Unidos, llame al . . . . . (800) 852-5711

Fuera de los Estados Unidos,  
llame al . . . . . (916) 845-6500 (cargos aplican)

Sitio en el Internet: [www.ftb.ca.gov](http://www.ftb.ca.gov)

### Asistencia para personas discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla pueden llamar al TTY/TDD (800) 822-6268.

# Installment Payment Worksheet for Foreign Partner or Member Withholding

(Keep for your records. Do not send to the Franchise Tax Board.)

Complete only if the partnership or limited liability company (LLC) has foreign (non-U.S.) partners or members.

Complete column (a) before going to the next column.

	(a) 1st Installment	(b) 2nd Installment	(c) 3rd Installment	(d) 4th Installment
		First 3 months	First 6 months	First 9 months
<b>1</b> Enter the partnership's or LLC's California source taxable income for each period .....	<b>1</b>			
<b>2</b> Annualization amounts. ....	<b>2</b>	4	2	1.33333
<b>3</b> Multiply line 1 by line 2 .....	<b>3</b>			
		First 3 months	First 5 months	First 8 months
<b>4</b> Enter the partnership's or LLC's California source taxable income for each period .....	<b>4</b>			
<b>5</b> Annualization amounts. ....	<b>5</b>	4	2.4	1.5
<b>6</b> Multiply line 4 by line 5 .....	<b>6</b>			
<b>7</b> Annualized California source taxable income. In column (a), enter the amount from line 6, column (a). In columns (b), (c), and (d) enter the <b>smaller</b> of the amounts from line 3 or line 6 in each column .....	<b>7</b>			
<b>8</b> Foreign partner's or member's share of line 7 (annualized California source taxable income) .....	<b>8</b>			
<b>9</b> Multiply line 8 by maximum tax rate .....	<b>9</b>			
<b>10</b> Applicable percentage .....	<b>10</b>	23.75%	47.5%	71.25%
<b>11</b> Multiply line 9 by the percentage on line 10 .....	<b>11</b>			
<b>12 (a)</b> .....	<b>12(a)</b>	zero		
<b>(b)</b> Enter the amount from line 13, column (a) .....	<b>12(b)</b>			
<b>(c)</b> Enter the sum of line 13, column (a) and line 13, column (b) .....	<b>12(c)</b>			
<b>(d)</b> Enter the sum of line 13, column (a); line 13, column (b); and line 13, column (c) .....	<b>12(d)</b>			
<b>13</b> Installment payments of withholding tax due for foreign partners or members. Subtract line 12 from line 11. If less than zero, enter -0- .....	<b>13</b>			

Using this installment payment worksheet and timely paying the calculated amounts protects you from penalties for underpayment. However, you may still need to make a fifth payment with Form 592-F, Foreign Partner or Member Annual Return, after the end of the year. If you know exactly what the foreign partner's or member's share of California source partnership

or LLC income is for the quarter, you can calculate the quarterly payment by multiplying the partner's or member's share of California source taxable income for the quarter by the maximum tax rate (currently, 8.84% for corporations, 10.84% for banks and financial institutions, and 9.3% for all others) instead of using this worksheet.